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OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA, CUTTACK

NOTIFICATION

The 2nd January 2012

SUBJECT— Modification of Form VAT-201 prescribed under the Odisha Value Added Tax Rules, 2005.

S. R. O. No. 68/2012—Whereas, Government of Odisha have amended Schedule-C of the Odisha Value Added Tax Act, 2004 vide Notification No. 52010—CTA-7/2011-F., dated the 8th December 2011 of Finance Department.

Now, therefore in exercise of powers conferred on me under Rule 34 of the Odisha Value Added Tax Rules, 2005, and with the prior approval of Government communicated vide Finance Department letter No. 55137-F., dated the 29th December 2011, I, Shri N. B. Dhal, I.A.S., Commissioner of Sales Tax, Odisha hereby notify that the dealers shall file return for the tax periods the 1st December 2011 to the 31st December 2011 and the 1st October 2011 to the 31st December 2011 as the case may be and for subsequent tax periods, in the Form VAT-201 appended to this notification.

[No. 68—III (III).-122/2006-CT.]

N. B. DHAL

Commissioner of Sales Tax
Odisha, Cuttack

RETURN OF VALUE ADDED TAX PAYABLE BY A DEALER

[See sub-rule (1) of Rule 34]

PART - A

Original/Revised

If revised, date of filing of Original Return ____/____/____

Acknowledgement No. _____

Attach a note explaining the reason for revising the return

01. TIN

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02. Period covered by this return

D	D	M	M	Y	Y	Y	Y		D	D	M	M	Y	Y	Y	Y																			
From <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		To <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																	

03. Name and Style of the business

Address

PAN		Mobile No.	
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Phone		Email ID	
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In the boxes hereinafter provided do not leave any box blank unless you have marked "X" in box 04. If you have nothing to enter in a box, insert "NIL".

04. If you have made no purchase as well as no sale, mark this box "X"

05. Input tax credit carried forward from previous tax period.
(same as at serial No. 55 of the previous return)

Rs.

24. Decrease of ITC due to receipt of credit note [Strike out which is not applicable] [box (4)(v) of Table-II of Annexure V]	
25. Increase of ITC due to receipt of debit note [box (6)(v) of Table II of Annexure V] .	
26.* Creditable amount of input tax in respect of purchase of capital goods (refer sub-rule (2) of Rule 11. (box 9 of Annexure III)).	
27.** Creditable amount of input tax in respect of goods, the right to use of which has been transferred (box 5 of Annexure III-A) . (see Rule 13)	
28. Creditable amount of input tax on the stock held on the date of registration/eligible date for conversion from SRIN to TIN. (Refer to Form VAT 608-A issued) .	
29. Total creditable Input Tax [(23—24)+25+26+27+28]	

PART - C

**Sales/deparch/purchase subject to levy of tax under Section 12 during the period covered by this return
(OUTPUT)**

**(Works Contractors to workout TTO in Annexure -IV and show the break up TTO against Sl. 33 and 35
and total TTO at serial No. 41)**

	Value excluding Tax "A"	VAT Due "B"
30. Sales subject to zero-rate		
(i) Sales in the course of export out of India		
(ii) Sales in the course of import into India		
(iii) Sales in the course of inter-State trade or commerce		
(iv) Sale to a dealer under SEZ/STP/EHTP (See explanation to Section 18)		
(v) Sale to a EOU (See explanation to Section 18)		
(vi) Total [(i)+(ii)+(iii)+(iv)+(v)]		
31. Despatch of goods to outside the State otherwise than by way of sale/ by way of Branch transfer/Consignment sales.		
32. Sale of goods exempt from tax		
33. (i) Sales at 1% tax rate		
(ii) Sales at 4% tax rate (excluding sale of goods on which tax payable on MRP)		
(iii) Sales at 13.5% tax rate (excluding sale of goods on which tax payable on MRP)		
(iv) Sale of goods (excluding goods in Schedule C) at such other rate under Section 17-A.		
(v) Total		
34. Sub-total [32+33(v)]		
35. Purchase/receipt of goods subject to tax on purchase price under Section 12		
36. Sale of Schedule "C" goods (other than 1st point)		
37. Sale of goods on which tax has been paid on maximum retail price (actual sale value) (i) at 4% tax rate		
(ii) at 13.5% tax rate		
(iii) Total		

* In case there is purchase of capital goods from within the State please furnish information in Annexure III

** In case, there is a transfer of right to use of any goods for any purpose, whether or not for a specified period, for cash, deferred payment or other valuable consideration, please furnish information in Annexure III-A.

- [illegible]

- [illegible]

Refund claim under Rule 65 and Rule 66

- | |
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| |
| |

N.B. : If you have declared sale in Box 30(i)(A), 30(iv)(A) & 30(v)(A) you can claim refund of excess ITC related to export and such other sales as referred to above and carry forward the balance ITC.

PART - D**56. Details of Tax deposited**

Sl. No.	Name of Treasury where tax deposited or Bank on which DD/Banker's cheque issued/T. D. S. / check gate payment	Treasury Challan No./e-challan/D.D./Banker's Cheque/MR No.					For official use only	
		Type of Instrument	Name of the issuing Bank/ office	No.	Date	Amount	P. C. R. No.	Date
a	b	c	d	e	f	g	h	i
(i)	Excess payment, if any, carried forward from the previous tax period							

Particulars of payment

(ii)	Self deposit or by Bank Draft							
(iii)	TDS							
(iv)	Payment made at the check gate or any other payment against money receipt.							
(v)	Total payment [(i)+(ii)+(iii)+(iv)]							
(vi)	Balance payable [48—56(v)] if 48>56(v)							
(vii)	Excess payment remaining unadjusted for a adjustment in the next tax period(s) [to be taken to column 56(i)(g)] [56(v)(g)—48, if 48<56(v)]							

57. Information on use of invoices for the tax period

SALE ON RETAIL INVOICE			
Month	Retail invoice issued		Total value of Sales
	From Sl. No.	To Sl. No.	

List showing sale of goods to registered dealers on tax invoice (attach separate sheet, if necessary)

Sl. No.	Tax Invoice No.	Date	TIN of the purchasing dealer	Goods with description	Value of goods (in Rs.)	VAT paid (in Rs.)	Total (in Rs.) (6)+(7)
1	2	3	4	5	6	7	8
1							
2							
3							
Total							

List showing purchase of goods from registered dealers within the State on tax invoice (attach separate sheet, if necessary)

Sl. No.	Tax Invoice No.	Date	TIN of the selling dealer	Goods with description	Value of goods (in Rs.)	VAT paid (in Rs.)	Total (in Rs.) (6)+(7)
1	2	3	4	5	6	7	8
1							
2							
3							
Total							

DECLARATION

I (name)_____ being (status)_____
 _____ of the above business do hereby declare that the information given in this return is true and correct to the best of my knowledge and belief.

Signature

(with designation)

Date of declaration ____/____/____

Seal

Please note the following :

- (1) This return along with payment must be presented on or before the 21st day of the month following the tax period in Box 02.
- (2) In case the payment is made by a challan in the Bank, please enclose a copy of the same
- (3) In case of e-payment please enclose a copy of e-challan
- (4) You will be subject to interest and penalty as per the provisions of the Odisha Value Added Tax Act, 2004, if you—
 - fail to file the return even if it is a 'Nil' return
 - make a late payment of tax
 - make false declaration

FOR OFFICIAL USE ONLY

Period covered under the return _____

Date of receipt of the return _____

Amount of Tax paid along with return _____

Mode of payment _____

Signature with designation
 of the receiving officer
 Seal

ANNEXURE I

(In case of despatch of goods to outside the state otherwise than by way of sales,
Branch transfer / Consignment sales)

01. Despatch value of stock transfer (as at Sl. 31 of the return)

Rs.

02. Tax rate wise breakup of inputs purchased on Tax Invoice and used in the transfer of stock
otherwise than by way of sales (Branch transfer or Consignment sales)

Sl. No.	Rate of tax on inputs purchased	Purchase value of input used excluding VAT (in Rs.)	VAT paid on purchase of inputs on stock transferred (in Rs.)	Creditable input tax (in Rs.)	Non-Creditable input tax (in Rs.) (4-5)
1	2	3	4	5	6
1	Purchase at 1% tax rate				
2	Purchase at 4% tax rate				
3	Purchase at 12.5% tax rate				
4	Purchase at 13.5% tax rate				
5				TOTAL	

Date :

Signature

Seal

N. B. :

- (1) Dealer to calculate purchase value of inputs as well as VAT paid basing on the corresponding inputs used in the stock transferred to outside the State.
- (2) The creditable amount of input tax will be $(12.5\% - 4\% + 8.5\%)$ and/or $(13.5\% - 4\% + 9.5\%)$ of the value of inputs purchased at 12.5% or 13.5% tax rate.

ANNEXURE II

(In case sale of goods in course of interstate trade & commerce results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reduced).

[See sub-rule (3) of Rule 11]

TABLE - I**01. Particulars of interstate sale**

Sl. No.	Rate of Tax	Value (in Rs.)	Tax (CST) (in Rs.)
	a	b	c
i	Sale of goods @ 1%		
ii	Sale of goods @ 2%		
iii	Sale of goods @ 4%		
iv	Sale of goods @ 13.5%		
v	Total		

02. Total CST payable as at column v(c) in the Table - I

03. Tax group wise proportionate purchase value of goods sold in course of interstate trade or commerce/goods purchased* which go into the composition of the goods manufactured for sale in course of interstate sale.

TABLE - II**Particulars of purchase within the State**

Sl. No.	Rate of Tax	Value (in Rs.)	VAT (ITC) (in Rs.)
	a	b	c
i	Purchase of goods @ 1%		
ii	Purchase of goods @ 4%		
iii	Purchase of goods @ 12.5%		
iv	Purchase of goods @ 13.5%		
v	Total		

04. Total Input Tax Credit at v(c) in the Table - II

05. ITC to be reduced

[04 - 02]

[This may be taken to Sl. No. 21(ii) of Part - B]

Date ____/____/____

Signature

Seal

* Manufacturer will calculate the proportionate inputs (goods) used in the manufacturing of goods sold in interstate trade and calculate the purchase value of those inputs (goods) as well as the input tax.

ANNEXURE II-A

(In case sale of goods in course of interstate trade & commerce results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reduced)

[See clause (e) of sub-rule (3) of Rule 11]

[To be furnished once only while filing the return for the tax period in which OVAT (Amendment) Rules, 2009 comes into force]

01. Period for which the aforesaid information is furnished	From	D	D	-	M	M	-	Y	Y	Y	Y
		0	1	-	0	6	-	2	0	0	8
	To	D	D	-	M	M	-	Y	Y	Y	Y

TABLE I

02. Particulars of interstate sale

Sl. No.	Rate of Tax a	Value (in Rs.) b	Tax (CST) (in Rs.) c
i	Sale of goods @ 1%		
ii	Sale of goods @ 4%		
iii	Sale of goods @ 12.5%		
iv	Total		

03. Total CST payable as at iv(c) in the Table I

Rs.

04. Tax groupwise proportionate purchase* value goods sold in course of interstate trade or commerce/ goods purchased which go into the composition of the goods manufactured for sale in course of interstate sale.

TABLE II**Particulars of purchase within the state**

Sl. No.	Rate of Tax a	Value (in Rs.) b	VAT (ITC) (in Rs.) c
i	Purchase of goods @ 1%		
ii	Purchase of goods @ 4%		
iii	Purchase of goods @ 12.5%		
iv	Total		

05. Total Input Tax Credit as at iv(c) in the Table II

Rs.

06. Non-creditable input tax to be reduced
[05 - 03]

Rs.

07. ITC already reduced while filing returns
for the aforesaid period

Rs.

08. Balance to be reduced [to be taken to Sl. No. 21(ii)]

Rs.

Date ____/____/____

Signature

Seal

N. B. —

* In case of dealers who have already reduced ITC on account of CST payable less than the corresponding ITC, shall deduct the amount already reduced at Column 07 and the balance, if any, at Column 8 to be reduced in the present return.

(For claim of input tax credit on Capital goods)

TABLE I

Particulars of purchase of Capital goods

Sl. No.	Purchase of Capital goods (within the State) Tax ratewise (in Rs.)	Purchase price of Capital goods excluding VAT "A"	VAT paid "B"
01	4% tax rate		
02	12.5% tax rate		
03	13.5% tax rate		
04	Total		

TABLE II

Particulars of purchase of capital goods not eligible for input tax as per Schedule - D

Sl. No.	Purchase of Capital goods (within the State) Tax ratewise (in Rs.)	Purchase price of Capital goods excluding VAT "A"	VAT paid "B"
05	4% tax rate		
06	12.5% tax rate		
07	12.5% tax rate		
08	Total		

09 Total creditable input tax
[**04 (B) - 08 (B)**]

10 Input Tax Credit on Capital goods brought forward from previous
tax period.

11 Total creditable input tax
[**Box 09 + Box 10**]

Date ____/____/____

Signature

Seal

* The unadjusted balance ITC as per the provisions existing before amendment of Rule 11 shall be adjusted in the tax period in which OVAT (Amendment) Rules, 2009 comes into force.

ANNEXURE III-A

(Calculation of creditable input tax on goods purchased for sale by way of transfer of right to use for the tax period for which the return is filed)

[See Rule - 13]

01. Name and address of the Dealer (s)/Institution(s) to whom the right to use has been transferred and the material conditions of transfer.

TABLE I

Sl. No.	Name & Address with TIN	Agreement No. & date	Period for which transferred	Consideration value (in Rs.)	Consideration value for the tax period (in Rs.)	Output tax due for the tax period (in Rs.)
1	2	3	4	5	6	7
i						
ii						
iii						

02. Purchase price of goods, the right to use of which is transferred and VAT paid thereon

TABLE II

Sl. No.	Rate of tax	Purchase price excluding VAT (in Rs.) "A"	VAT paid (in Rs.) "B"
i	Goods at 4% tax rate		
ii	Goods at 12.5% tax rate		
iii	Goods at 13.5% tax rate		
iv	Total (Creditable Input Tax)		

03. Creditable Input Tax [Box (iv) (B)] in the Table II

- 04*: Add unadjusted balance of input tax, if any, from earlier tax period(s)

05. **Total Creditable Input Tax**

Date ____/____/____

Signature

Seal

* The unadjusted balance ITC as per the provisions existing before amendment of sub-rule (2) of Rule 11 shall be adjusted in the tax period in which OVAT (Amendment) Rules, 2009 comes into force.

[See Rule 6]

TIN									
-----	--	--	--	--	--	--	--	--	--

Period From

D	D						
---	---	--	--	--	--	--	--

 To

D	D						
---	---	--	--	--	--	--	--

Sl. No.	Nature of works as per Appendix to the Rule	Gross payment received	Deductions		TTO*	REMARKS
			On account of labour and service charge	Others		
a	b	c	d	e	f	g
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17	Total					

Date ____/____/____

Signature

Seal

* The total at 17(f) be taken to Sl. No. 41 of Part-C of the return and the tax groupwise break up to be taken to the respective row of Sl. No. 33.

Adjustment to ITC and output tax arising from issue and receipt of credit notes and debit notes

TABLE I

01. Details of Credit Note/Debit Note received

Sl. No.	Credit note number and date	value (in Rs.)	Tax component (in Rs.)	Debit note number and date (in Rs.)	Value (in Rs.)	Tax component (in Rs.)
1	2	3	4	5	6	7
1						
2						
3						
4						

TABLE II

02. Effects of credit note/debit note received on the ITC

Sl. No.	Rate of tax	Total value of credit note received (in Rs.)	Total tax effect of credit notes received (in Rs.)	Total value of debit note received (in Rs.)	Total tax effect of debit notes received (in Rs.)
1	2	3	4	5	6
i	1%				
ii	4%				
iii	12.5%				
iv	13.5%				
v	20%				
vi	Total				

TABLE III**03. Details of Credit Note/Debit Note issued**

Sl. No.	Credit note number and date	value (in Rs.)	Tax component (in Rs.)	Debit note number and date (in Rs.)	Value (in Rs.)	Tax component (in Rs.)
1	2	3	4	5	6	7
1						
2						
3						
4						

TABLE IV**04. Effects of credit note/debit note issued on output tax**

Sl. No.	Rate of tax	Total value of credit note issued (in Rs.)	Total tax effect of credit notes issued (in Rs.)	Total value of debit note issued (in Rs.)	Total tax effect of debit notes issued (in Rs.)
1	2	3	4	5	6
i	1%				
ii	4%				
iii	12.5%				
iv	13.5%				
v	20%				
vi	Total				

Date ____/____/____

Signature

Seal

* Input tax required to be decreased or increased as a result of receipt of credit note and debit note as workedout at box 4(vi) or 6(vi) in Table II shall be taken to Part - B of the return for adjustment at Sl. No. 24 and/or 25.

** Output tax required to be decreased or increased as a result of issue of credit note and debit note as workedout at Column 4(vi) or 6(vi) in Table IV shall be taken to Part - C of the return for adjustment at Sl. No. 43 and/or 44.

ANNEXURE VI

Reduction of ITC where sale price is less than purchase price

[Sub-rule (5) and (6) of Rule 14]

To be furnished by the dealers who sell goods at a price less than the purchase price

01 Details of input tax and output tax

Sl. No.	Name of the goods	Purchase value excluding tax	Tax paid on purchase	Sale value excluding tax	Tax on sale	Excess input tax over output tax $\{(4)-(6)\}^*$	REMARKS
1	2	3	4	5	6	7	8
(a)							
(b)							
(c)							
(d)							
(e)	Total						

Date ____/____/____

Signature

Seal

* Total of Column 7(e) is equal to (4)(e)—(6)(e)

ANNEXURE VI-A**Reduction of ITC where sale price is less than purchase price**

To be furnished by the dealers who sell goods at a price less than the purchase price

** To be furnished once only in the return filed for the tax period in which OVAT (Amendment) Rules, 2009 comes into force*

** Attach separate sheet, if necessary*

01 Period for which the aforesaid information is furnished.

From

D	D		M	M		Y	Y	Y	Y
0	01	-	0	06	-	2	0	0	8

To

D	D		M	M		Y	Y	Y	Y
		-			-				

02. Details of input tax and output tax

Sl. No.	Name of the goods	Purchase Value excluding tax	Tax paid on purchase	Sale Value excluding tax	Tax on sale
1	2	3	4	5	6
i					
ii					
iii					
iv					
v	Total				

Excess input tax over output tax {(4)-(6)}	Deduct tax already reversed	Balanced to be reversed	REMARKS
7 *	8	9 **	10

Date ____/____/____

Signature

Seal

* Total of 7(v) = 4(v)—6(v)

** Total of 9(v) = 7(v)—8(v) [to be taken to Sl. No. 21(iii)]

ANNEXURE VII

(Reversal of ITC already availed in respect of purchase of goods for violation of purchase condition subsequently or for any other reason)

Conditions for reversal of ITC and amount to be reversed

Sl. No.	Conditions / Situations	Value of goods purchased (in Rs.) *	VAT paid (in Rs.)
A	B	C	D
1	Goods purchased for any of the purpose specified under sub-section (3) of Section 20 of the Act but are subsequently used otherwise.		
2	Goods purchased are lost due to theft, damage or for any other reason.		
3	Goods purchased but remained unsold at the time of closure of business.		
4	Goods purchased but remain unutilized or unsold on the date on which the exercise of option for composition of tax under this Act, is allowed.		
5	Goods purchased but remain unutilized or unsold on the date on which the liability of the dealer to pay tax under Section 11 is changed to Section 16.		
6	Goods purchased are utilized in manufacture of goods exempted from tax.		
7	Goods purchased are exempted from levy of tax subsequently.		
8	Goods earlier taxed under Schedule-B but later included in Schedule-C vide Finance Department Notification No. 52010—CTA-7/2011-F., dated the 8th December 2011. The purchase value of the opening stock of such goods as on the 8th December 2011.		
9 **	Total		

Date ____/____/____

Signature

Seal

* For furnishing information under Column C, the dealer is to calculate the value of inputs of the corresponding items from the relevant tax invoice on which the goods were purchased.

** The total at 9(D) will be taken to Sl. No. 21(iv) of Part-B